"merely physical efficiency" was not explained, but he drew up a list of necessities under the headings of food, clothing, fuel, and household sundries, and estimated how much it would cost to buy them.

Rowntree also tried to price a subsistence income. For the food component, he used a number of food studies prepared by experts in nutrition. To keep the food estimate minimal, he allowed for a diet less generous in quality and variety than that supplied to "the able-bodied paupers in work-houses." He also assumed that the necessary diet would be selected with a careful regard to the nutritive values of various foods, and that these would all be purchased at the lowest possible current prices. The clothing allowance was limited to that absolutely necessary for health, and rent levels were determined on the basis of a survey of rents paid by those of the working class. Two later studies were conducted in 1936 and 1950. In each of these, Rowntree adopted progressively more liberal yardsticks, and extended his budget to include new components.

While Rowntree's method appears to be quite rational, it has many short-comings. Among these is the fact that nutritional requirements, and the nutritive value of certain foods, cannot be precisely specified. Further, many poor families have neither the opportunity nor the knowledge to purchase a diet that gives adequate nutrition at the lowest possible cost. More serious than these objections, however, were the disguised value-judgments of Rowntree in deciding what constituted items of basic need. That is, were the "adequacy" levels of the later studies considered only as "adequate to survive," as in his earlier work? Nevertheless, the principles he developed at the end of the last century are still broadly followed by many social scientists and governments.

Since the Second World War, the British sociologist, Peter Townsend, has written a number of articles on the development of a minimum living standard. In one article, he examined the work of others in this area, especially Rowntree.⁶ Rowntree's standards, he felt, were too arbitrary and stringent regarding the "necessities" of life. Townsend felt the delineation of shopping lists of necessities to be practically impossible. He concluded that the only defensible component of a poverty budget is the amount allocated to food; although even in this area of consumption, there lacks a relationship of the budget to the actual customs and habits of the working people. That is, many of those who devised such budgets implicitly "expected them [the poor] to be skilled dieticians with marked tendencies toward puritanism."

Townsend went on to develop his own poverty lines based on the proportion of income actually spent by certain segments of the working class on food. This method, he felt, would obviate the need for subjective decisions about the amount of money required for clothing and other budget components. In an article in 1962, Townsend restated his main thesis that both poverty and subsistence are relative concepts that can be defined only in relation to the material and historical resources available at a particular